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cont B

c) an outer tube surrounding the inner tube, wherein the outer tube is in fluid communication with the inner tube, wherein no other tube is disposed between and spaced apart from the inner and outer tubes.

2. (Amended) The magnetorheological damper of claim 1, wherein the inner tube has a first end and has a second end, wherein the outer tube is in fluid communication with the inner tube proximate the first end of the inner tube, and wherein fluid flows out of and into the inner tube only proximate the first end of the inner tube.

3. (Amended) The magnetorheological damper of claim 2, also including a valve disposed proximate the first end of the inner tube and providing the fluid communication of the outer tube with the inner tube, wherein all of the fluid which flows out of and into the inner tube passes through the valve.

A3

6. (Amended) A magnetorheological damper comprising:

a) an inner tube having an imperforate sidewall;  
b) a magnetorheological fluid, wherein at least a portion of the magnetorheological fluid is disposed in the inner tube;  
c) a magnetorheological piston disposed within and slideably engaging the inner tube and contacting the magnetorheological fluid; and  
d) an outer tube surrounding the inner tube, wherein the outer tube is in fluid communication with the magnetorheological fluid in the inner tube, wherein no other tube is disposed between and spaced apart from the inner and outer tubes.

A3

10. (Amended) The magnetorheological damper of claim 8, wherein the inner tube has a first end and a second end, wherein the outer tube is in fluid communication with the inner tube proximate the first end of the inner tube, and wherein fluid flows out of and into the inner tube only proximate the first end of the inner tube.